

**OTHER AGENCY  
SUMMARY**

|                                    | <b><u>Page #</u></b> | <b><u>Approp</u></b> | <b><u>Revenue/<br/>Financing Sources</u></b> | <b><u>Fund Balance</u></b> |
|------------------------------------|----------------------|----------------------|--|----------------------------|
| IN-HOME SUPPORTIVE SERVICES        | 376                  | 8,091,439            | 6,738,893                                    | 1,352,546                  |
| COUNTY ECONOMIC DEVELOPMENT CORP   | 378                  | 18,659               | 12,600                                       | 6,059                      |
| INDUSTRIAL DEVELOPMENT AUTHORITY   | 379                  | 45,544               | 1,200  | 44,344                     |
| REDEVELOPMENT AGENCY:              |                      |                      |  |                            |
| OPERATING FUND                     | 380                  | 7,071,747            | 1,586,200                                    | 5,485,547                  |
| HOUSING FUND                       | 383                  | 4,562,661            | 632,900                                      | 3,929,761                  |
| DEBT SERVICE FUND                  | 384                  | 4,638,620            | 3,664,296                                    | 974,324                    |
| RDA CAPITAL PROJECTS               | 385                  | 7,236,136            | 73,350                                       | 7,162,786                  |
| RDA HOUSING PROJECTS               | 386                  | 252,570              | 4,350  | 248,220                    |
| VICTOR VALLEY ECONOMIC DEVELOPMENT | 387                  | 704,983              | 174,415                                      | 530,568                    |
| VICTOR VALLEY ECON DEVL - HOUSING  | 388                  | 253,541              | 43,604                                       | 209,937                    |
| <br>TOTAL OTHER AGENCY FUNDS       |                      | <u>32,875,900</u>    | <u>12,931,808</u>                            | <u>19,944,092</u>          |

## OVERVIEW OF BUDGET

DEPARTMENT: IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY  
ADMINISTRATOR (INTERIM): MARY SAWICKI  
BUDGET UNIT: RHH 498

### I. GENERAL PROGRAM STATEMENT

The In-Home Supportive Services (IHSS) Program was created in 1973 to serve elderly, blind, or disabled individuals who are not able to remain in their homes without assistance. Section 12302.25 of the Welfare and Institutions Code mandate that each County, on or before January 1, 2003, must act as, or establish an employer of record for the IHSS providers for collective bargaining purposes. The IHSS Public Authority was established to comply with that mandate.

### II. BUDGET & WORKLOAD HISTORY

|                     | <b>Actual<br/>2001-02</b> | <b>Budget<br/>2002-03</b> | <b>Actual<br/>2002-03</b> | <b>Budget<br/>2003-04</b> |
|---------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Total Appropriation | 52,494                    | 1,824,576                 | 794,516                   | 8,091,439                 |
| Total Revenue       | 1,337,592                 | 1,824,576                 | 856,272                   | 6,738,893                 |
| Fund Balance        |                           | -                         |                           | 1,352,546                 |
| Budgeted Staffing   |                           | 14.0                      |                           | 16.0                      |

Actual 2002-03 expenses were \$1,030,060 under budget. Cost savings were realized in leased facility cost and full staffing was not achieved until March 2003.

### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

#### **STAFFING CHANGES**

Net increase in 2.0 budgeted positions. Added 2.0 IHSS Assistants due to workload needs.

#### **PROGRAM CHANGES**

An Emergency Respite Service program is being added to assist IHSS clients whose IHSS care-provider becomes suddenly unavailable. The cost and description (24 Hour Emergency Service) of this service was not correctly stated in the 2002-03 budget. The anticipated cost and description is accurately stated in the 2003-04 budget.

Medical benefits will be provided to a limited number of eligible IHSS providers in 2003-04. On January 14, 2003 the IHSS Board of Directors approved an MOU between the IHSS employees union and the Public Authority, which provided for 1) a wage increase and, 2) an annual amount not to exceed \$1.0 million in local share to fund health care benefits for eligible providers. The Board of Supervisors approved the appropriations and revenues in Item 65 on January 14, 2003.

Total appropriations and revenue budgeted for health care benefits in 2003-04 are \$4,545,455. Federal and State reimbursement will cover approximately 78% of total expenditures (\$3,545,455) for health care benefits. The remaining 22% (\$1,000,000) is local share. The local share will be funded with Social Services Sales Tax (Realignment).

The Public Authority will pay health care benefits. Claims for state/federal reimbursement (approximately 78%) are filed quarterly with the state and will be reimbursed through this budget unit. The remaining local share will be provided through operating transfers from the HSS Administrative budget.

# IHSS PUBLIC AUTHORITY

GROUP: Human Services System  
DEPARTMENT: IHSS Public Authority  
FUND: Special Revenue RHH 498

FUNCTION: IHSS  
ACTIVITY: Public Authority

|                         | 2002-03<br>Actuals | 2002-03<br>Approved Budget | 2003-04<br>Board Approved<br>Base Budget | 2003-04<br>Board Approved<br>Changes to<br>Base Budget | 2003-04<br>Final Budget |
|-------------------------|--------------------|----------------------------|--|--|-------------------------|
| <b>Appropriation</b>    |                    |                            |  |  |                         |
| Salaries and Benefits   | 431,156            | 649,924                    | 649,924                                  | 140,991  | 790,915                 |
| Services and Supplies   | 345,270            | 1,124,652                  | 1,124,652                                | 105,724  | 1,230,376               |
| Transfers               | -                  | -                          | -  | 143,287  | 143,287                 |
| Other Charges           | -                  | -                          | -  | 4,545,455  | 4,545,455               |
| Equipment               | 18,090             | 50,000                     | 50,000                                   | (21,140)   | 28,860                  |
| Contingencies           | -                  | -                          | -  | 1,352,546  | 1,352,546               |
| Total Appropriation     | 794,516            | 1,824,576                  | 1,824,576                                | 6,266,863  | 8,091,439               |
| <b>Revenue</b>          |                    |                            |  |  |                         |
| State, Fed or Gov't Aid | 650,915            | 1,423,169                  | 1,423,169                                | 3,833,168  | 5,256,337               |
| Other Revenue           | 205,357            | 401,407                    | 401,407                                  | 1,081,149  | 1,482,556               |
| Total Revenue           | 856,272            | 1,824,576                  | 1,824,576                                | 4,914,317  | 6,738,893               |
| Fund Balance            |                    | -                          | -  | 1,352,546  | 1,352,546               |
| Budgeted Staffing       |                    | 14.0                       | 14.0                                     | 2.0  | 16.0                    |

## Board Approved Changes to Base Budget

|                         |           |  |
|-------------------------|-----------|--|
| Salaries and Benefits   | 140,991   | Added 2.0 IHSS Assistants, wage increases.   |
| Services and Supplies   | (107,634) | Decrease in inventorable equipment.  |
|                         | 17,500    | Increase in telephone line costs due to operations reaching full capacity.   |
|                         | 14,350    | Increase in staff travel.  |
|                         | (17,010)  | Vehicle purchase that was moved to appropriate object code (4040).   |
|                         | (54,100)  | Decrease in computer software expense due to ability to negotiate a more favorable contract for the registry   |
|                         | 43,417    | Increase in postage due to the full implementation of the registry which will require a much higher volume of correspondence than that required in 2002-03.  |
|                         | (42,285)  | Decrease in space costs due to negotiation of a more favorable lease agreement than anticipated in 2002-03.  |
|                         | 42,200    | Increase in background checks due to additional costs anticipated for conducting California Department of Justice Criminal Background Investigation (CBI) on prospective providers to be listed on the Public Authority registry; It is expected that 20% of the provider pool will be listed on the registry, at a cost of approximately \$47.00 per CBI. |
|                         | 194,400   | Increase in Emergency Respite services due to a restructuring of the 24hr emergency service  |
|                         | 67,275    | Increase in provider/client training due to adjustments in response to state funding commitment for training; approximately 5% of providers and 5% of clients will receive training.   |
|                         | 21,222    | Increased due to increased need for fiscal support from Aging and Adult Services staff.  |
|                         | (73,611)  | Misc decreases in other services and supplies.   |
|                         | 105,724   |  |
| Transfers               | 143,287   | Increase due to Human Resource and Administrative Support charges budgeted in transfers out.   |
| Other Charges           | 4,545,455 | IHSS provider medical benefits.  |
| Equipment               | (21,140)  | Decreased due to the fact that the majority of equipment purchases will have been completed in the 2002-03.  |
| Contingencies           | 1,352,546 | Fund balance adjustment.   |
| Total Appropriation     | 6,266,863 |  |
| <b>Revenue</b>          |           |  |
| State, Fed or Gov't Aid | 4,914,317 |  |
| Total Revenue           | 4,914,317 |  |
| Fund Balance            | 1,352,546 |  |

**COUNTY OF SAN BERNARDINO ECONOMIC AND COMMUNITY DEVELOPMENT CORPORATION  
OVERVIEW OF BUDGET**

**DEPARTMENT: Economic Community Development  
ASSISTANT COUNTY ADMINISTRATOR: THOMAS R. LAURIN  
BUDGET UNIT: SFI 499**

**I. GENERAL PROGRAM STATEMENT**

In September 1987 the Board of Supervisors formed the County of San Bernardino Economic and Community Development Corporation to provide additional methods of financing the acquisition of property, for and on behalf of private enterprise, to promote and enhance economic development and increase opportunities for useful employment. Another primary purpose was added in July 1998, to strengthen public-private partnerships and to expand the supply of decent, safe, sanitary, and affordable housing. The annual Economic and Community Development Corporation budget provides for professional services related to the issuance of bonds, promotion of the financing program, and other program related costs

**II. BUDGET & WORKLOAD HISTORY**

|                     | <b>Actual<br/>2001-02</b> | <b>Budget<br/>2002-03</b> | <b>Actual<br/>2002-03</b> | <b>Budget<br/>2003-04</b> |
|---------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Total Appropriation | 28                        | 18,785                    | 218                       | 18,659                    |
| Total Revenue       | 147                       | 12,600                    | 61                        | 12,600                    |
| Fund Balance        |                           | 6,185                     |                           | 6,059                     |

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

Actual revenue is less than budgeted because no bonds were issued due to the low market interest rates.

**III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET**

**PROGRAM CHANGES**

None.

| <b>GROUP: Economic Development/Public Services</b>    |                            |                                    | <b>FUNCTION: Public Assistance</b>                |  |                                 |
|---|----------------------------|------------------------------------|---|--|---------------------------------|
| <b>DEPARTMENT: Economic and Community Development</b> |                            |                                    | <b>ACTIVITY: Other Assistance</b>                 |  |                                 |
| <b>FUND: Special Revenue SFI 499</b>                  |                            |                                    |   |  |                                 |
|   | <b>2002-03<br/>Actuals</b> | <b>2002-03<br/>Approved Budget</b> | <b>2003-04<br/>Board Approved<br/>Base Budget</b> | <b>2003-04<br/>Board Approved<br/>Changes to<br/>Base Budget</b> | <b>2003-04<br/>Final Budget</b> |
| <b><u>Appropriation</u></b>                           |                            |                                    |   |  |                                 |
| Services and Supplies                                 | 218                        | 18,785                             | 18,785  | (126)  | 18,659                          |
| Total Appropriation                                   | 218                        | 18,785                             | 18,785  | (126)  | 18,659                          |
| <b><u>Revenue</u></b>                                 |                            |                                    |   |  |                                 |
| Use of Money & Prop                                   | 61                         | 100                                | 100   | -  | 100                             |
| Current Services                                      | -                          | 12,500                             | 12,500  | -  | 12,500                          |
| Total Revenue   | 61                         | 12,600                             | 12,600  | -  | 12,600                          |
| Fund Balance  |                            | 6,185                              | 6,185   | (126)  | 6,059                           |

|                       |  |                                    |
|-----------------------|--|------------------------------------|
|                       | <b>Board Approved Changes to Base Budget</b> |                                    |
| Services and Supplies | 65   | Estimated fund balance adjustment. |
|                       | (191)  | Final fund balance adjustment.     |
|                       | (126)  |                                    |
| Total Appropriation   | (126)  |                                    |
| <b>Revenue</b>        |  |                                    |
| Use of Money & Prop   | -  |                                    |
| Current Services      | -  |                                    |
| Total Revenue         | -  |                                    |
| Fund Balance          | (126)  |                                    |

**COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY (CoIDA)  
OVERVIEW OF BUDGET**

**DEPARTMENT: ECONOMIC COMMUNITY DEVELOPMENT  
ASSISTANT COUNTY ADMINISTRATOR: THOMAS R. LAURIN  
BUDGET UNIT: SPG 510**

**I. GENERAL PROGRAM STATEMENT**

In March 1981 the Board of Supervisors created the San Bernardino County Industrial Development Authority (CoIDA) to issue tax-exempt industrial development bonds, for the furtherance of economic development and creation of new jobs within the County. The annual CoIDA budget provides for professional services related to the issuance of bonds, promotion of the financing program, and other program related costs.

**II. BUDGET & WORKLOAD HISTORY**

|                     | <b>Actual<br/>2001-02</b> | <b>Budget<br/>2002-03</b> | <b>Actual<br/>2002-03</b> | <b>Budget<br/>2003-04</b> |
|---------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Total Appropriation | 121                       | 40,487                    | 901                       | 45,544                    |
| Total Revenue       | 1,816                     | 1,200                     | 1,465                     | 1,200                     |
| Fund Balance        |                           | 39,287                    |                           | 44,344                    |

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

**III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET**

**PROGRAM CHANGES**

None.

| <b>GROUP: Economic Development/Public Services</b>    |                            |                                    | <b>FUNCTION: Public Assistance</b>                |  |                                 |
|---|----------------------------|------------------------------------|---|--|---------------------------------|
| <b>DEPARTMENT: Economic and Community Development</b> |                            |                                    | <b>ACTIVITY: Other Assistance</b>                 |  |                                 |
| <b>FUND: Special Revenue SPG 510</b>                  |                            |                                    |   |  |                                 |
|   | <b>2002-03<br/>Actuals</b> | <b>2002-03<br/>Approved Budget</b> | <b>2003-04<br/>Board Approved<br/>Base Budget</b> | <b>2003-04<br/>Board Approved<br/>Changes to<br/>Base Budget</b> | <b>2003-04<br/>Final Budget</b> |
| <b><u>Appropriation</u></b>                           |                            |                                    |   |  |                                 |
| Services and Supplies                                 | 901                        | 40,487                             | 40,487  | 5,057  | 45,544                          |
| Total Appropriation                                   | 901                        | 40,487                             | 40,487  | 5,057  | 45,544                          |
| <b><u>Revenue</u></b>                                 |                            |                                    |   |  |                                 |
| Use of Money & Prop                                   | 1,245                      | 1,200                              | 1,200   | -  | 1,200                           |
| Current Services                                      | -                          | -                                  | -   | -  | -                               |
| Other Revenue   | 220                        | -                                  | -   | -  | -                               |
| Total Revenue   | 1,465                      | 1,200                              | 1,200   | -  | 1,200                           |
| Fund Balance  |                            | 39,287                             | 39,287  | 5,057  | 44,344                          |

| <b>Board Approved Changes to Base Budget</b> |  |
|--|--|
| Supplies                                     | (150) Estimated fund balance adjustment. |
|  | 5,207 Final fund balance adjustment.     |
|  | <u>5,057</u>                             |
| Total Appropriation                          | <u>5,057</u>                             |
| Total Revenue                                | <u>-</u>                                 |
| Fund Balance                                 | <u>5,057</u>                             |

## OVERVIEW OF BUDGET

**DEPARTMENT: REDEVELOPMENT AGENCY**  
**REDEVELOPMENT ADMINISTRATOR: JOHN NOWAK**

The Redevelopment Agency of the County of San Bernardino was established in 1980 under the California Community Redevelopment Act. Although a study was made at that time to assess the feasibility of establishing one or more redevelopment project areas, no projects were created. However, the proposal to build a speedway on a portion of the site once occupied by the Kaiser Steel Plant near Fontana stimulated new interest in redevelopment. As a result of that interest, in 1995 the entire former Kaiser site and other blighted industrial property in its vicinity were incorporated into a project called the San Seivaine Redevelopment Project. The major objectives of the project are to encourage private sector investment in the development and redevelopment of the area by removing impediments to growth, eliminating and/or preventing the spread of blight and deterioration, and correcting infrastructure deficiencies.

In 1993 the Victor Valley Redevelopment Project was established for the purpose of providing economic development to the former George Air Force Base. The Project Area was a joint project of the Cities of Adelanto, Hesperia, Victorville, the Town of Apple Valley, and the County of San Bernardino. The Project is under the direction of the Victor Valley Economic Development Authority (VVEDA) and is administered by the City of Victorville. The county receives a portion of the tax increment generated within the unincorporated area of the project, which is accounted for in two new budget units created for 2003-04.

The following are the budget units that the Redevelopment Agency oversees:

|                      | <b>2003-04</b>       |                  |                     |                 |
|----------------------|----------------------|------------------|---------------------|-----------------|
|                      | <b>Appropriation</b> | <b>Revenue</b>   | <b>Fund Balance</b> | <b>Staffing</b> |
| Operating Fund       | 7,071,747            | 1,586,200        | 5,485,547           | 2.9             |
| Housing Fund         | 4,562,661            | 632,900          | 3,929,761           | -               |
| Debt Service Fund    | 4,638,620            | 3,664,296        | 974,324             | -               |
| RDA Capital Projects | 7,236,136            | 73,350           | 7,162,786           | -               |
| RDA Housing Projects | 252,570              | 4,350            | 248,220             | -               |
| VVEDA                | 704,983              | 174,415          | 530,568             | -               |
| VVEDA Housing        | 253,541              | 43,604           | 209,937             | -               |
| <b>TOTAL</b>         | <b>24,720,258</b>    | <b>6,179,115</b> | <b>18,541,143</b>   | <b>2.9</b>      |

### BUDGET UNIT: OPERATING FUND (SPF RDA)

#### I. GENERAL PROGRAM STATEMENT

This operating fund was created to account for the Redevelopment Agency's administrative functions, including staffing requirements.

#### II. BUDGET & WORKLOAD HISTORY

|                         | <b>Actual<br/>2001-02</b> | <b>Budget<br/>2002-03</b> | <b>Actual<br/>2002-03</b> | <b>Budget<br/>2003-04</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Total Appropriation     | (654,012)                 | 5,203,818                 | 365,104                   | 7,071,747                 |
| Total Financing Sources | 134,455                   | 1,665,118                 | 2,274,439                 | 1,586,200                 |
| Fund Balance            |                           | 3,538,700                 |                           | 5,485,547                 |
| Budgeted Staffing       |                           | 2.1                       |                           | 2.9                       |

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

# REDEVELOPMENT AGENCY

## III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachment for detailed changes)

### STAFFING CHANGES

Budgeted staffing has a net increase of 0.8 positions. One Redevelopment Program Manager position was deleted to offset the .09 Contract RDA Administrator position that was added. In addition, a 1.0 ECD Analyst II position was added to handle the increased workload and (0.1) part-time contract position was deleted.

### PROGRAM CHANGES

None.

| GROUP: Economic Development/Public Services<br>DEPARTMENT: Redevelopment Agency - Operating Fund<br>FUND: Special Revenue SPF RDA |                    |                            | FUNCTION: General<br>ACTIVITY: Other General |  |                         |
|---|--------------------|----------------------------|--|--|-------------------------|
|   | 2002-03<br>Actuals | 2002-03<br>Approved Budget | 2003-04<br>Board Approved<br>Base Budget     | 2003-04<br>Board Approved<br>Changes to<br>Base Budget | 2003-04<br>Final Budget |
| <b>Appropriation</b>  |                    |                            |  |  |                         |
| Salaries and Benefits   | 177,978            | 183,454                    | 235,172                                      | 28,793   | 263,965                 |
| Services and Supplies   | 123,653            | 4,691,649                  | 4,691,623                                    | 2,002,121  | 6,693,744               |
| Central Computer  | 1,009              | 1,438                      | 558  | -  | 558                     |
| Other Charges   | 41,602             | 20,000                     | 20,000                                       | -  | 20,000                  |
| Transfers   | 333,400            | 348,400                    | 348,400                                      | 49,936   | 398,336                 |
| Total Exp Authority   | 677,642            | 5,244,941                  | 5,295,753                                    | 2,080,850  | 7,376,603               |
| Reimbursements  | (312,538)          | (41,123)                   | (41,123)                                     | (263,733)  | (304,856)               |
| Total Appropriation   | 365,104            | 5,203,818                  | 5,254,630                                    | 1,817,117  | 7,071,747               |
| <b>Revenue</b>  |                    |                            |  |  |                         |
| Use of Money & Prop   | 117,520            | 140,000                    | 140,000                                      | (62,000)   | 78,000                  |
| Total Revenue   | 117,520            | 140,000                    | 140,000                                      | (62,000)   | 78,000                  |
| Operating Transfers In  | 2,156,919          | 1,525,118                  | 1,575,930                                    | (67,730)   | 1,508,200               |
| Total Financing Sources   | 2,274,439          | 1,665,118                  | 1,715,930                                    | (129,730)  | 1,586,200               |
| Fund Balance  |                    | 3,538,700                  | 3,538,700                                    | 1,946,847  | 5,485,547               |
| Budgeted Staffing   |                    | 2.1                        | 2.0  | 0.9  | 2.9                     |

#### Total Changes Included in Board Approved Base Budget

|                                     |           |  |
|-------------------------------------|-----------|--|
| Salaries and Benefits               | 3,294     | MOU.   |
|                                     | 5,807     | Retirement.  |
|                                     | 132,252   | Add 0.9 contract RDA Administrator position - Board approved March 25, 2003. |
|                                     | (89,635)  | Delete (1.0) Redevelopment Program Manager position.                         |
|                                     | 51,718    |  |
| Services and Supplies               | (26)      | Decrease in EHAP Charges.  |
| Central Computer                    | (880)     | Decrease in ISD charges.   |
| <b>Revenue</b>                      |           |  |
| Operating Transfers In              | 8,195     | Increase in revenue to cover base year adjustments.                          |
|                                     | 42,617    | Increase in revenue to cover mid-year adjustments.                           |
|                                     | 50,812    |  |
| Total Appropriation Change          | 50,812    |  |
| Total Financing Sources Change      | 50,812    |  |
| Total Fund Balance Change           | -         |  |
| Total 2002-03 Appropriation         | 5,203,818 |  |
| Total 2002-03 Financing Sources     | 1,665,118 |  |
| Total 2002-03 Fund Balance          | 3,538,700 |  |
| Total Base Budget Appropriation     | 5,254,630 |  |
| Total Base Budget Financing Sources | 1,715,930 |  |
| Total Base Budget Fund Balance      | 3,538,700 |  |

## REDEVELOPMENT AGENCY

| Board Approved Changes to Base Budget |                  |   |
|---------------------------------------|------------------|---|
| Salaries and Benefits                 | (38,848)         | Delete (0.1) Contract Redevelopment Coordinator position.   |
|                                       | 67,243           | Add 1.0 ECD Analyst II position.  |
|                                       | 398              | Misc changes in salaries and benefits.  |
|                                       | <u>28,793</u>    |   |
| Services and Supplies                 | 401,828          | Increase in other professional services based on additional fund balance.   |
|                                       | 77,300           | Increase in other professional services based on professional services required for various projects.                               |
|                                       | 300,000          | Professional services for special redevelopment studies.  |
|                                       | (11,300)         | Rent expense moved to transfers-out.  |
|                                       | (365)            | EHAP moved to transfers-out.  |
|                                       | 10,162           | Net change to all other expenditures in this category.  |
|                                       | <u>1,224,496</u> | Final Fund Balance Adjustment.  |
|                                       | <u>2,002,121</u> |   |
| Transfers                             | 50,000           | General plan update support.  |
|                                       | 365              | EHAP moved from services and supplies.  |
|                                       | 11,055           | Rent expense moved from services and supplies.  |
|                                       | <u>(11,484)</u>  | Decreased cost of ED/PSG administrative support and economic subgroup services.   |
|                                       | <u>49,936</u>    |   |
| Reimbursements                        | (304,856)        | Reimbursement for RDA administrative expenses from Housing Fund (\$265,190), VVEDA (\$19,833), VVEDA Housing (\$19,833) .           |
|                                       | 41,123           | Reduction in reimbursement of non San Sevaine RDA costs from ED/PSG-Admin.  |
|                                       | <u>(263,733)</u> |   |
| Total Appropriation                   | <u>1,817,117</u> |   |
| Revenue                               | <u>(62,000)</u>  | Decrease in interest revenue.   |
| Operating Transfers-In                | <u>(67,730)</u>  | Decrease in other financing sources from the debt service fund due to increase in bond pmt, and base year and mid-year adjustments. |
| Total Financing Sources               | <u>(129,730)</u> |   |
| Fund Balance                          | <u>1,946,847</u> |   |



# REDEVELOPMENT AGENCY

## BUDGET UNIT: HOUSING FUND (SPH RDA)

### I. GENERAL PROGRAM STATEMENT

The Housing Fund was established to segregate 20% of the gross tax increment revenues generated by the project. The revenues are used to conserve and/or expand the supply of affordable housing to low and moderate-income households. There is no staffing associated with this budget unit.

### II. BUDGET & WORKLOAD HISTORY

|                         | <b>Actual<br/>2001-02</b> | <b>Budget<br/>2002-03</b> | <b>Actual<br/>2002-03</b> | <b>Budget<br/>2003-04</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Total Appropriation     | (898,596)                 | 4,192,159                 | 272,512                   | 4,562,661                 |
| Total Financing Sources | 110,323                   | 585,472                   | 595,585                   | 632,900                   |
| Fund Balance            |                           | 3,606,687                 |                           | 3,929,761                 |

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, the actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

Actual revenue in 2002-03 exceeds budget as a result of additional interest income greater than the amount budgeted.

### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET

#### PROGRAM CHANGES

None.

| GROUP: Economic Development/Public Services<br>DEPARTMENT: Redevelopment Agency - Housing Fund<br>FUND: Special Revenue SPH RDA |                            |   | FUNCTION: General<br>ACTIVITY: Other General      |  |                                 |
|---|----------------------------|---|---|--|---------------------------------|
|   | <b>2002-03<br/>Actuals</b> | <b>2002-03<br/>Approved Budget</b>  | <b>2003-04<br/>Board Approved<br/>Base Budget</b> | <b>2003-04<br/>Board Approved<br/>Changes to<br/>Base Budget</b> | <b>2003-04<br/>Final Budget</b> |
| <b><u>Appropriation</u></b>   |                            |   |   |  |                                 |
| Services & Supplies   | 644                        | 4,192,159   | 4,192,159   | 105,312  | 4,297,471                       |
| Transfers   | 271,868                    | -   | -   | 265,190  | 265,190                         |
| Appropriation   | 272,512                    | 4,192,159   | 4,192,159   | 370,502  | 4,562,661                       |
| <b><u>Revenue</u></b>   |                            |   |   |  |                                 |
| Use of Money & Prop   | 107,274                    | 42,000  | 42,000  | 33,200   | 75,200                          |
| Total Revenue   | 107,274                    | 42,000  | 42,000  | 33,200   | 75,200                          |
| Operating Transfers In  | 488,311                    | 543,472   | 543,472   | 14,228   | 557,700                         |
| Total Financing Sources   | 595,585                    | 585,472   | 585,472   | 47,428   | 632,900                         |
| Fund Balance  |                            | 3,606,687   | 3,606,687   | 323,074  | 3,929,761                       |
| <b>Board Approved Changes to Base Budget</b>  |                            |   |   |  |                                 |
| Services and Supplies   | 443,538                    | Additional amount available for low & moderate housing due to increased estimated fund balance. |   |  |                                 |
|   | (338,226)                  | Final fund balance adjustment   |   |  |                                 |
|   | 105,312                    |   |   |  |                                 |
| Transfers   | 265,190                    | Transfer to RDA operating fund for salary and administrative costs.                             |   |  |                                 |
| Total Appropriation   | 370,502                    |   |   |  |                                 |
| Revenue   |                            |   |   |  |                                 |
| Use of Money  | 33,200                     | Increase in anticipated interest earnings due to a higher cash balance.                         |   |  |                                 |
| Operating Transfer In   | 14,228                     | Increased other financing sources from the debt service fund due to additional tax increment.   |   |  |                                 |
| Total Sources   | 47,428                     |   |   |  |                                 |
| Fund Balance  | 323,074                    |   |   |  |                                 |

# REDEVELOPMENT AGENCY

## BUDGET UNIT: DEBT SERVICE FUND (DBR RDA)

### I. GENERAL PROGRAM STATEMENT

This debt service fund was established to account for the accumulation of net tax increment revenue and the payment of long-term debt from general tax increment collection. On January 25, 2000, the Board approved issuance of approximately \$20.0 million in tax allocation bonds. The proceeds from the sale of these bonds are used to finance infrastructure improvements within the San Sevaire Project Area and a senior apartment development. There is no staffing associated with this budget unit.

### II. BUDGET & WORKLOAD HISTORY

|                    | <b>Actual<br/>2001-02</b> | <b>Budget<br/>2002-03</b> | <b>Actual<br/>2002-03</b> | <b>Budget<br/>2003-04</b> |
|--------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Total Requirements | 3,542,312                 | 4,617,327                 | 4,077,862                 | 4,638,620                 |
| Total Revenue      | 3,571,139                 | 3,662,500                 | 4,097,360                 | 3,664,296                 |
| Fund Balance       |                           | 954,827                   |                           | 974,324                   |

Actual expenditures for 2002-03 are \$539,465 less than budgeted due to the debt service reserve of \$936,955 not being expensed during the year; the actual tax allocation bond payment being less than budgeted by \$158,568, due to interest on the reserve held by the trustee; and operating transfers out being greater than budgeted by \$556,058, due to the actual tax increment revenue being more than budgeted.

Actual revenue for 2002-03 is \$434,860 greater than budgeted due to the actual tax increment revenue being more than budgeted.

### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET

#### PROGRAM CHANGES

None.

|   |           |   |                         |                |              |
|---|-----------|---|-------------------------|----------------|--------------|
| GROUP: Economic Development/Public Services     |           |   | FUNCTION: General       |                |              |
| DEPARTMENT: Redevelopment Agency - Debt Service |           |   | ACTIVITY: Other General |                |              |
| FUND: Debt Service DBR RDA                      |           |   |                         |                |              |
|   | 2002-03   | 2002-03   | 2003-04                 | 2003-04        |              |
|   | Actuals   | Approved Budget   | Board Approved          | Board Approved | 2003-04      |
|   |           |   | Base Budget             | Changes to     | Final Budget |
|   |           |   |                         | Base Budget    |              |
| <b>Appropriation</b>                            |           |   |                         |                |              |
| Debt Service                                    | 1,432,632 | 1,591,200   | 1,591,200               | (5,060)        | 1,586,140    |
| Debt Service Reserve                            | -         | 936,955   | 936,955                 | 12,230         | 949,185      |
| Total Appropriation                             | 1,432,632 | 2,528,155   | 2,528,155               | 7,170          | 2,535,325    |
| Operating Transfers Out                         | 2,645,230 | 2,089,172   | 2,089,172               | 14,123         | 2,103,295    |
| Total Requirements                              | 4,077,862 | 4,617,327   | 4,617,327               | 21,293         | 4,638,620    |
| <b>Revenue</b>                                  |           |   |                         |                |              |
| Use of Money & Prop                             | 47,486    | 35,000  | 35,000                  | (14,400)       | 20,600       |
| Taxes   | 4,049,874 | 3,627,500   | 3,627,500               | 16,196         | 3,643,696    |
| Total Revenue                                   | 4,097,360 | 3,662,500   | 3,662,500               | 1,796          | 3,664,296    |
| Fund Balance                                    |           | 954,827   | 954,827                 | 19,497         | 974,324      |
|   |           |   |                         |                |              |
| <b>Board Approved Changes to Base Budget</b>    |           |   |                         |                |              |
| Debt Service                                    | 10,000    | Increased principal payments on tax allocation bonds.           |                         |                |              |
|   | (15,060)  | Decreased interest payments on tax allocation bonds.            |                         |                |              |
|   | (5,060)   |   |                         |                |              |
| Debt Service Reserve                            | 12,230    | Tax allocation bond payment will increase in 2004-05.           |                         |                |              |
| Operating Transfers Out                         | (23,246)  | Transfers to the operating fund and the Housing fund decreased. |                         |                |              |
|   | 37,369    | Final Fund Balance Adjustment.                                  |                         |                |              |
|   | 14,123    |   |                         |                |              |
| Total Requirements                              | 21,293    |   |                         |                |              |
| <b>Revenue</b>                                  |           |   |                         |                |              |
| Use of Money & Prop                             | (14,400)  | Decrease in interest revenue.                                   |                         |                |              |
| Taxes   | 16,196    | Increase in tax increment revenue anticipated in 2003-04.       |                         |                |              |
| Total Revenue                                   | 1,796     |   |                         |                |              |
| Fund Balance                                    | 19,497    |   |                         |                |              |

# REDEVELOPMENT AGENCY

## BUDGET UNIT: RDA CAPITAL PROJECTS (SPD RDA) (formerly named Infrastructure Improvements)

### I. GENERAL PROGRAM STATEMENT

This capital projects fund was established to provide separate accountability for infrastructure improvements financed from tax allocation bond proceeds. A complete list of these infrastructure improvements is included in the project's Redevelopment Plan. There is no staffing associated with this budget unit.

### II. BUDGET & WORKLOAD HISTORY

|                     | Actual<br>2001-02 | Budget<br>2002-03 | Actual<br>2002-03 | Budget<br>2003-04 |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| Total Appropriation | 1,886,865         | 7,389,625         | 150,187           | 7,236,136         |
| Total Revenue       | 386,458           | 300,000           | 223,348           | 73,350            |
| Fund Balance        |                   | 7,089,625         |                   | 7,162,786         |

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET

#### PROGRAM CHANGES

The Redevelopment Agency Board of Directors approved inclusion of a fire station and street improvements in the unincorporated area near Fontana in the Redevelopment Plan, on February 25, 2003.

| GROUP: Economic Development/Public Services<br>DEPARTMENT: Redevelopment Agency - RDA Capital Projects<br>FUND: Infrastructure Imp Fund SPD RDA |                    |                            | FUNCTION: General<br>ACTIVITY: Other General |  |                         |
|---|--------------------|----------------------------|--|--|-------------------------|
|   | 2002-03<br>Actuals | 2002-03<br>Approved Budget | 2003-04<br>Board Approved<br>Base Budget     | 2003-04<br>Board Approved<br>Changes to<br>Base Budget | 2003-04<br>Final Budget |
| <b><u>Appropriation</u></b>   |                    |                            |  |  |                         |
| Services and Supplies   | 150,187            | 7,389,625                  | 7,389,625                                    | (7,389,625)  | -                       |
| Transfers   | -                  | -                          | -  | 7,236,136  | 7,236,136               |
| Total Appropriation   | 150,187            | 7,389,625                  | 7,389,625                                    | (153,489)  | 7,236,136               |
| <b><u>Revenue</u></b>   |                    |                            |  |  |                         |
| Use of Money & Prop   | 219,599            | 300,000                    | 300,000                                      | (226,650)  | 73,350                  |
| Other Revenue   | 3,749              | -                          | -  | -  | -                       |
| Total Revenue   | 223,348            | 300,000                    | 300,000                                      | (226,650)  | 73,350                  |
| Fund Balance  |                    | 7,089,625                  | 7,089,625                                    | 73,161   | 7,162,786               |

| Board Approved Changes to Base Budget |             |  |
|---------------------------------------|-------------|--|
| Services and Supplies                 | (7,389,625) | Project payments that are due to other funds was moved to transfers due to GASB #34.           |
| Transfers                             | 7,389,625   | Project payments that are due to other funds moved from services and supplies due to GASB #34. |
|                                       | (133,066)   | Decrease in project expenditures.  |
|                                       | (20,423)    | Final Fund Balance Adjustment.   |
|                                       | 7,236,136   |  |
| Total Appropriation                   | (153,489)   |  |
| <b><u>Revenue</u></b>                 |             |  |
| Use of Money & Prop                   | (226,650)   | Decrease in interest revenue due to lower interest rates and decreased cash balance.           |
| Total Revenue                         | (226,650)   |  |
| Fund Balance                          | 73,161      |  |

## REDEVELOPMENT AGENCY

### BUDGET UNIT: RDA HOUSING PROJECTS (SPE RDA) (formerly named Senior Housing Project)

#### I. GENERAL PROGRAM STATEMENT

This capital projects fund was originally created to provide separate accountability for the construction of a 67-unit senior housing project. This project is complete.

This capital projects fund has been renamed to RDA Housing Projects and will be used to track the expenditures of future RDA housing projects. There is no staffing associated with this budget unit.

#### II. BUDGET & WORKLOAD HISTORY

|                     | Actual<br>2001-02 | Budget<br>2002-03 | Actual<br>2002-03 | Budget<br>2003-04 |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| Total Appropriation | -                 | 270,789           | -                 | 252,570           |
| Total Revenue       | 42,253            | 30,000            | 7,430             | 4,350             |
| Fund Balance        |                   | 240,789           |                   | 248,220           |

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

#### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET

GROUP: Economic Development/Public Services  
DEPARTMENT: Redevelopment Agency - RDA Housing Projects  
FUND: Capital SPE RDA

FUNCTION: General  
ACTIVITY: Other General

|                             | 2002-03<br>Actuals | 2002-03<br>Approved Budget | 2003-04<br>Board Approved<br>Base Budget | 2003-04<br>Board Approved<br>Changes to<br>Base Budget | 2003-04<br>Final Budget |
|-----------------------------|--------------------|----------------------------|--|--|-------------------------|
| <b><u>Appropriation</u></b> |                    |                            |  |  |                         |
| Services and Supplies       | -                  | 270,789                    | 270,789                                  | (18,219)   | 252,570                 |
| Total Appropriation         | -                  | 270,789                    | 270,789                                  | (18,219)   | 252,570                 |
| <b><u>Revenue</u></b>       |                    |                            |  |  |                         |
| Use of Money & Prop         | 7,430              | 30,000                     | 30,000                                   | (25,650)   | 4,350                   |
| Total Revenue               | 7,430              | 30,000                     | 30,000                                   | (25,650)   | 4,350                   |
| Fund Balance                |                    | 240,789                    | 240,789                                  | 7,431  | 248,220                 |

#### Board Approved Changes to Base Budget

|                       |                 |  |
|-----------------------|-----------------|--|
| Services and Supplies | (18,538)        | Decrease based upon an estimated fund balance. |
|                       | 319             | Final fund balance adjustment.                 |
|                       | <u>(18,219)</u> |  |
| Total Appropriation   | <u>(18,219)</u> |  |
| Revenue               |                 |  |
| Use of Money & Prop   | <u>(25,650)</u> | Decrease in interest revenue.                  |
| Total Revenue         | <u>(25,650)</u> |  |
| Fund Balance          | <u>7,431</u>    |  |

# REDEVELOPMENT AGENCY

## BUDGET UNIT: VICTOR VALLEY ECONOMIC DEVELOPMENT AUTHORITY (VVEDA) (MPV 644)

### I. GENERAL PROGRAM STATEMENT

This budget unit is being established to account for the county's administrative and operational costs related to the reuse of the former George Air Force Base. While the City of Victorville administers the program under a joint powers agreement, the county receives a portion of the tax increment generated in the redevelopment area, which must be expended on programs within the unincorporated portion of the project area. There is no staffing associated with this budget unit.

### II. BUDGET & WORKLOAD HISTORY

|                     | Actual<br>2001-02 | Budget<br>2002-03 | Actual<br>2002-03 | Budget<br>2003-04 |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| Total Appropriation | -                 | -                 | 215,886           | 704,983           |
| Total Revenue       | -                 | -                 | 172,179           | 174,415           |
| Fund Balance        |                   | -                 |                   | 530,568           |

### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET

#### PROGRAM CHANGES

The actual fund balance as of June 30, 2003 of \$530,568 is the actual net tax increment from Victor Valley Economic Development Authority (VVEDA) as of June 30, 2003.

| GROUP: Economic Development/Public Services<br>DEPARTMENT: Redevelopment Agency - VVEDA<br>FUND: Special Revenue MPV 644 |                    |                            | FUNCTION: General<br>ACTIVITY: Other General |  |                         |
|--|--------------------|----------------------------|--|--|-------------------------|
|  | 2002-03<br>Actuals | 2002-03<br>Approved Budget | 2003-04<br>Board Approved<br>Base Budget     | 2003-04<br>Board Approved<br>Changes to<br>Base Budget | 2003-04<br>Final Budget |
| <b><u>Appropriation</u></b>  |                    |                            |  |  |                         |
| Services and Supplies  | -                  | -                          | -  | 674,750  | 674,750                 |
| Other Charges  | 6,659              | -                          | -  | 10,400   | 10,400                  |
| Transfers  | 209,227            | -                          | -  | 19,833   | 19,833                  |
| Total Appropriation  | 215,886            | -                          | -  | 704,983  | 704,983                 |
| <b><u>Revenue</u></b>  |                    |                            |  |  |                         |
| Use of Money & Prop  | 16,648             | -                          | -  | 11,215   | 11,215                  |
| Other Gov't Aid  | 155,531            | -                          | -  | 163,200  | 163,200                 |
| Total Revenue  | 172,179            | -                          | -  | 174,415  | 174,415                 |
| Fund Balance   |                    | -                          | -  | 530,568  | 530,568                 |

| Board Approved Changes to Base Budget |           |  |
|---------------------------------------|-----------|--|
| Services and Supplies                 | 799,986   | Increase in professional services based on additional fund balance.        |
|                                       | (125,236) | Final fund balance adjustment.   |
|                                       | 674,750   |  |
| Other Charges                         | 10,400    | Administrative costs paid to the City of Victorville for overseeing VVEDA. |
| Transfers                             | 19,833    | Transfer to RDA operating fund for salary and administrative costs.        |
| Total Appropriation                   | 704,983   |  |
| <b><u>Revenue</u></b>                 |           |  |
| Use of Money & Prop                   | 11,215    | Estimated interest revenue.  |
| State, Fed or Gov't Aid               | 163,200   | VVEDA estimated tax increment.   |
| Total Revenue                         | 174,415   |  |
| Fund Balance                          | 530,568   |  |

# REDEVELOPMENT AGENCY

## BUDGET UNIT: VICTOR VALLEY ECONOMIC DEVELOPMENT AUTHORITY-HOUSING (VVEDA-Housing) (MPW 644)

### I. GENERAL PROGRAM STATEMENT

This budget unit is being established to account for the county's administrative and operational costs related to housing set aside fund generated through the redevelopment of the George Air Force Base. While the City of Victorville administers the general program under a joint powers agreement, the county receives a portion of the tax increment generated in the redevelopment area, of which 20% is set aside for affordable housing. These funds may be expended in any unincorporated county area. There is no staffing associated with this budget unit.

### II. BUDGET & WORKLOAD HISTORY

|                         | Actual<br>2001-02 | Budget<br>2002-03 | Actual<br>2002-03 | Budget<br>2003-04 |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Total Appropriation     | -                 | -                 | 1,665             | 253,541           |
| Total Financing Sources | -                 | -                 | 211,602           | 43,604            |
| Fund Balance            |                   | -                 |                   | 209,937           |

### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET

#### PROGRAM CHANGES

The fund balance as of June 30, 2003 of \$209,937 is the net tax increment from Victor Valley Economic Development Authority (VVEDA) for housing as of June 30, 2003.

| GROUP: Economic Development/Public Services      |                    |                            | FUNCTION: General                        |  |                         |
|--|--------------------|----------------------------|--|--|-------------------------|
| DEPARTMENT: Redevelopment Agency - VVEDA Housing |                    |                            | ACTIVITY: Other General                  |  |                         |
| FUND: Special Revenue MPW 644                    |                    |                            |  |  |                         |
|  | 2002-03<br>Actuals | 2002-03<br>Approved Budget | 2003-04<br>Board Approved<br>Base Budget | 2003-04<br>Board Approved<br>Changes to<br>Base Budget | 2003-04<br>Final Budget |
| <b><u>Appropriation</u></b>                      |                    |                            |  |  |                         |
| Services and Supplies                            | 1,665              | -                          | -  | 231,108  | 231,108                 |
| Other Charges                                    | -                  | -                          | -  | 2,600  | 2,600                   |
| Transfers  | -                  | -                          | -  | 19,833   | 19,833                  |
| Total Appropriation                              | 1,665              | -                          | -  | 253,541  | 253,541                 |
| <b><u>Revenue</u></b>                            |                    |                            |  |  |                         |
| Use of Money & Prop                              | 4,162              | -                          | -  | 2,804  | 2,804                   |
| Other Gov't Aid                                  | 38,883             | -                          | -  | 40,800   | 40,800                  |
| Total Revenue                                    | 43,045             | -                          | -  | 43,604   | 43,604                  |
| Operating Transfer In                            | 168,557            | -                          | -  | -  | -                       |
| Total Financing Sources                          | 211,602            | -                          | -  | 43,604   | 43,604                  |
| Fund Balance                                     |                    | -                          | -  | 209,937  | 209,937                 |

#### Board Approved Changes to Base Budget

|                         |         |  |
|-------------------------|---------|--|
| Services and Supplies   | 230252  | Increase in professional services based on fund balance.                   |
|                         | 856     | Final fund balance adjustment.   |
|                         | 231,108 |  |
| Other Charges           | 2,600   | Administrative costs paid to the City of Victorville for overseeing VVEDA. |
| Transfers               | 19,833  | Transfer to RDA operating fund for salary and administrative costs.        |
| Total Appropriation     | 253,541 |  |
| Revenue                 |         |  |
| Use of Money & Prop     | 2,804   | Estimated interest revenue.  |
| Other Gov't Aid         | 40,800  | VVEDA housing estimated tax increment.                                     |
| Total Financing Sources | 43,604  |  |
| Fund Balance            | 209,937 |  |